



NEW HAMPSHIRE DEPARTMENT OF SAFETY  
DIVISION OF ADMINISTRATION  
ROAD TOLL BUREAU

**Penalties Imposed on Distributors and Transporters**

**Motor Fuel Distributor**

**RSA 260:40 Penalty for Failure to Report or Pay Tolls Promptly**

I. When any distributor shall fail to file a monthly report with the department at the time fixed in this subdivision, refuse to submit the data required by RSA 260:38, or fail to pay the amount of road tolls due when they shall be payable, a penalty of 10 percent shall be added to the amount of the road tolls due, or if no road toll is due, a penalty of \$1 per day shall be assessed. Such penalty shall immediately accrue, and thereafter the overdue road tolls and the penalty shall bear interest as specified in RSA 260:40-a.

II. Any manufacturer of alcohol or any other product used in gasohol who fails to file a return with the commissioner as required by RSA 260:38, III shall be assessed a penalty of \$50 for each return not filed. This penalty shall immediately accrue and shall bear interest as specified in RSA 260:40-a.

III. The commissioner is authorized to waive any penalty and interest assessed under this section when it is proved to the commissioner's satisfaction that the failure to file the monthly report or pay the road tolls on time was not willful.

**Source.** 1923, 75:6. PL 104:8. 1931, 159:4. 1935, 73:9. RL 120:12. 1943, 65:1. RSA 265:12. 1981, 146:1; 321:4, 20. 1988, 64:13. 1996, 292:17. 2001, 73:2, eff. July 1, 2001.

**Motor Fuel and Petroleum Products Transporter**

**RSA 260:42 Motor Fuel and Petroleum Products Transporter**

VI. (a) Any person who fails, neglects, or refuses to file the monthly report required by this section shall be assessed a penalty of \$500. Such penalty shall immediately accrue and shall bear interest as specified in RSA 260:40-a.

(b) Any person who fails to report a delivery of petroleum fuel or petroleum products within the time period specified in this section shall be assessed a penalty of \$500 or \$50 per unreported delivery, whichever is greater. Such penalty shall immediately accrue and shall bear interest as specified in RSA 260:40-a.

VII. The commissioner is authorized to waive any civil penalty and interest when it is proved to the commissioner's satisfaction that the failure to file a monthly report on time or to report all deliveries of petroleum fuel or petroleum products within the time period specified in this section was not willful.

VIII. The commissioner may require transporters to report products other than motor fuel and products subject to the fees in RSA 146-A. In such instance, the commissioner shall notify existing transporters no less than 30 days in advance of imposing such requirement.

**Source.** 1943, 65:1. 1947, 138:3. RSA 265:14. 1981, 146:1; 321:5, 21. 1988, 64:8, 14. 1990, 62:6-8. 1996, 292:20. 2001, 73:4, eff. July 1, 2001. 2004, 194:4, 5, 13, eff. July 1, 2004.